

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven and Marsha Bartel  
DOCKET NO.: 05-00789.001  
PARCEL NO.: 15-14-101-004

The parties of record before the Property Tax Appeal Board are Steven and Marsha Bartel, the appellants; and the Lake County Board of Review by Assistant State's Attorney Karen Fox.

The subject property consists of a part one-story, part two-story style frame dwelling built in 1979 that contains 3,644 square feet of living area. Features of the home include two full baths and one half-bath, central air-conditioning, two fireplaces, a 776 square foot attached two-car garage and a partial basement with a crawl space area.

Steven Bartel appeared before the Property Tax Appeal Board on behalf of the appellants. The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a summary argument, a grid analysis of three comparable properties, a diagram of the subject property, a Property Tax Appeal Board decision regarding a neighboring property and additional evidence submitted at the board of review hearing. The three comparables consist of part one-story, part two-story or one-and-one-half story brick or brick and frame dwellings that were built from 1969 to 1992 and range in size from 3,577 to 4,478 square feet of living area. The comparables have features that include at least one fireplace, central air conditioning, and garages that contain from 661 to 1,023 square feet of building area. Two of the comparables have a finished basement and one is constructed on a slab foundation. These properties have improvement assessments ranging from \$124,134 to \$155,701 or from \$27.72 to \$42.36 per square foot of living area. The subject has an improvement assessment of \$171,683 or \$47.11 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	34,280
IMPR.:	\$	171,683
TOTAL:	\$	205,963

Subject only to the State multiplier as applicable.

PTAB/EEB/08-07/2005-00789

The appellants, over objection from the board of review, attempted to offer into evidence a letter dated December 29, 2006 written by Gary Raupp of the Vernon Township Assessor's Office. The appellants were allowed to make an offer of proof regarding the letter.

The Board finds that the Property Tax Appeal Board notified the appellants by letter dated October 24, 2006, that the filing period for submission of evidence in the instant appeal was closed. No further extension requests were received by the Board from the appellant for the submission of additional evidence. The letter was received by the Property Tax Appeal Board on December 27, 2006, almost two months after the submission of evidence in this case was closed.

Section 1910.30(g) of the official rules of the Property Tax Appeal Board states in relevant part:

If the contesting party is unable to submit written or documentary evidence with the petition, the contesting party must submit a letter requesting an extension of time with the petition. . . . **Without a written request for an extension, no evidence will be accepted after the petition is filed. . . .**  
86 Ill.Adm.Code 1910.30(g) (emphasis added).

Further, Section 1910.67(k) states in relevant part:

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:

- 1) Such evidence has been submitted to the Property Tax Appeal Board prior to the hearing pursuant to this Part;
- 2) The filing requirement is specifically waived by the Board; or
- 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

86 Ill.Adm.Code 1910.67(k)

The Board finds the appellants did not timely file the additional evidence and did not ask for an extension of time to file additional evidence after submission of the original petition.

Based on the objection by the board of review, the additional evidence will not be considered in this appeal.

In addition, the appellants attempted to submit into evidence a copy of a Lake County Board of Review transcript dated July 30, 2003. This document was not submitted with the appellants'

original petition, but, was submitted for the first time at hearing. The board of review objected to the submission of the transcript on the basis it was not timely filed with the Board and was not relevant to the instant appeal. The appellants argued that their original petition mandated that all government files, including all property files related to River Oaks Drive in Vernon Township be made available at hearing. The appellant, Steven Bartel, testified that the transcript was offered to provide proof a fraud was committed by a neighboring property owner at the board of review level wherein the neighboring property owner received a reduction, and therefore the appellants should receive a similar reduction on the basis of uniformity.

Section 16-180 of the Property Tax Code states in relevant part:

Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. All appeals shall be considered de novo. . . .

35 ILCS 200/16-180

Further, Section 16-185 of the Tax Code states in relevant part:

The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. . . .

35 ILCS 200/16-185.

The Board finds the 2003 Lake County transcript was not submitted by the appellants prior to the hearing and is not relevant to a determination whether the subject property in question in this appeal was equitably assessed in 2005. Therefore, the objections by the board of review are sustained.

In January 2004 the Property Tax Appeal Board issued a decision (Docket No. 01-01331.001-R-2) on a neighboring property to the subject for the 2001 assessment year. In that decision the Property Tax Appeal Board granted a reduction in the assessment. The appellants, in this case, argue that their assessment should also be reduced an equivalent amount. In addition, the

appellants argued that since their subject parcel was used as a comparable in the Property Tax Appeal Board's decision rendered on behalf of the neighboring property, that decision must now be used *as the determining factor* to lower the subject's current 2005 assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$205,963 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties, two of which are located on the subject's street. The comparables consist of part one-story, part two-story style stucco, brick, or frame dwellings built in 1980 or 2002 and range in size from 3,593 to 4,095 square feet of living area. The homes are described as being in good condition. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 664 to 850 square feet of building area with partial basements that have some crawl space area. These properties have improvement assessments ranging from \$185,098 to \$193,477 or from \$47.25 to \$51.52 per square foot of living area.

In further support of the subject's assessment, the Vernon Township Assessor was called as a witness. He testified in support of the comparables submitted by the board of review. All comparables were within 0.25 mile of the subject property. The witness further testified that comparables two and three were most similar to the subject and had a higher per square foot assessment than the subject. All assessments within the township were physically inspected, measured and graded as to material workmanship based on the State of Illinois Cost Manual from the Illinois Department of Revenue.

Further, the witness stated the appellant's comparables were not similar to the subject because number one is a higher quality home; number two is a lesser quality home and is older than the subject; and number three is a split level, which is not comparable to a two-story home like the subject and does not have a basement similar to the subject. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During cross-examination, the township assessor testified, over objection by the board of review that the neighboring property adjoining the subject received a reduction in its 2001 assessment based on flooding problems and evidence presented at the County and State level.

The board of review renewed its objection as to relevancy and argued the appellants presented no evidence regarding flooding as to the appellants' property which would cause a diminution in

value to the subject parcel. The board of review's objection was sustained.

In rebuttal the appellants reiterated their earlier arguments and alleged fraud at the board of review level. The appellants make certain allegations; however, no supporting data or records were timely presented by the appellants to substantiate the allegations. In addition, the appellants submitted additional evidence subsequent to the hearing. The board of review objected to the submission of additional evidence as untimely. The Board finds the appellants failed to timely submit the evidence and therefore sustains the board of review's objection. The evidence submitted by the appellants subsequent to the hearing will not be considered.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

In regards to this appeal, currently before the Board, the Board notes that little weight is given to its final decision in Docket No. 01-01331.001-R-2 (a decision regarding a property tax assessment for the 2001 tax year on a different parcel), when making a determination of this subject's assessment for the 2005 tax year. Further, the appellants misstate the record in that case. Although, the appellant in that case presented this subject's improvement as a comparable, it is clear from the record that the appellants' property in this case was excluded in the Property Tax Appeal Board's final analysis as a comparable property in Docket No. 01-01331.001-R-2, and therefore was not used to justify a reduction of the neighboring property's assessment. Further, the appellants incorrectly state that the Property Tax Appeal Board waived certain factors used to determine the similarity of properties in order to justify a reduction in the neighboring property. The Property Tax Appeal Board does not waive or ignore certain factors, but rather, actual assessments together with their salient characteristics are compared and analyzed to determine whether uniformity of assessments exists. All salient features and characteristics of

a property are consider and are accorded the appropriate weight when deciding the similarities of various properties.

In addition, at the hearing, the appellants demanded the Property Tax Appeal Board order certain documents be produced at hearing. However, no demand was made by the appellants upon the Property Tax Appeal Board to subpoena any documents prior to the hearing herein. Further, the Property Tax Appeal Board rules require all written and documentary evidence be submitted with the petition.

Moreover, the Property Tax Appeal Board rules are clear, all information required to fully complete the petition be furnished by the contesting party at the time the petition is filed. See 86 Ill.Adm.Code 1910.30.

The Board finds the appellants' testimony to be less than sincere at best and not credible. The parties submitted six comparables for its consideration. The Board notes the appellants' comparable number one is dissimilar to the subject because it is 13 years newer than the subject, of different exterior construction, over 800 square foot larger and/or has a significantly larger basement area than the subject. In addition, the appellants' comparable number two is ten years older than the subject, of different exterior construction and/or has a finished basement area, unlike the subject. Therefore, these comparables received reduced weight in the Board's analysis. The Board gave less weight to comparables number one and two submitted by the board of review because their exterior construction was unlike the subject and/or they were dissimilar in age when compared to the subject. The Board finds the two remaining comparables submitted by the appellants and the board of review were located on the subject's street and were similar to the subject in most respects. Even though the appellants' comparable number three is situated on a slab foundation, the Board finds that this single factor, in and of itself, does not exclude this property from consideration as a comparable. These most representative comparables had improvement assessments of \$42.36 and \$55.62 per square foot of living area, which support the subject's improvement assessment of \$47.11 per square foot.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

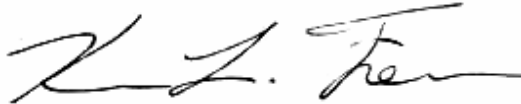
In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and

convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.